

greenville
independent
School
district

**BUDGET GUIDELINES
HANDBOOK
2012-2013**



*Prepared by the Greenville ISD Finance Office
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Mission Statement

The Greenville ISD Finance Department is responsible for striving to meet the needs of our students, employees, families and members of our community so that they may be able to provide the best possible education for our students. The GISD Finance Department also recognizes the importance of providing quality information to the citizens of the community regarding the District’s financial plan for the educational programs and services. We actively encourage principals, staff members and administrators to play an active role in budget decisions and resource allocations so that may be the most beneficial for GISD.



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Section 1:

Budget Guidelines for 2011-2012





March 25, 2011

RE: Budget Guidelines Handbook

We are pleased to present the 2011-2012 Budget Guidelines Handbook for the Greenville Independent School District. The foundation for which the budget has always been prepared is that our sole purpose is to provide our students with the tools necessary to achieve their educational needs.

The allocation of resources is designed to maximize student achievement. We believe that the District is accountable to meet the needs of all students. Focusing resources to accomplish this end is our highest priority. To meet this expectation, budget decisions and resource allocations are left to the personnel that directly impact the learning process.

As you all are well aware, we face many challenges in the coming years, particularly relating to school finance and funding education in the State of Texas. That being said, just as shareholders in a business are entitled to assurance that the business is operating in an ethical and fiscally responsible manners, we believe that those who invest their children and tax dollars in Greenville Independent School District are entitled to that same level of accountability.

It is always difficult to match limited resources with the many needs of our educational system. Our ultimate goal is to provide all the support you need to provide the best possible education for our students while correspondingly continuing to be good stewards of taxpayer dollars.

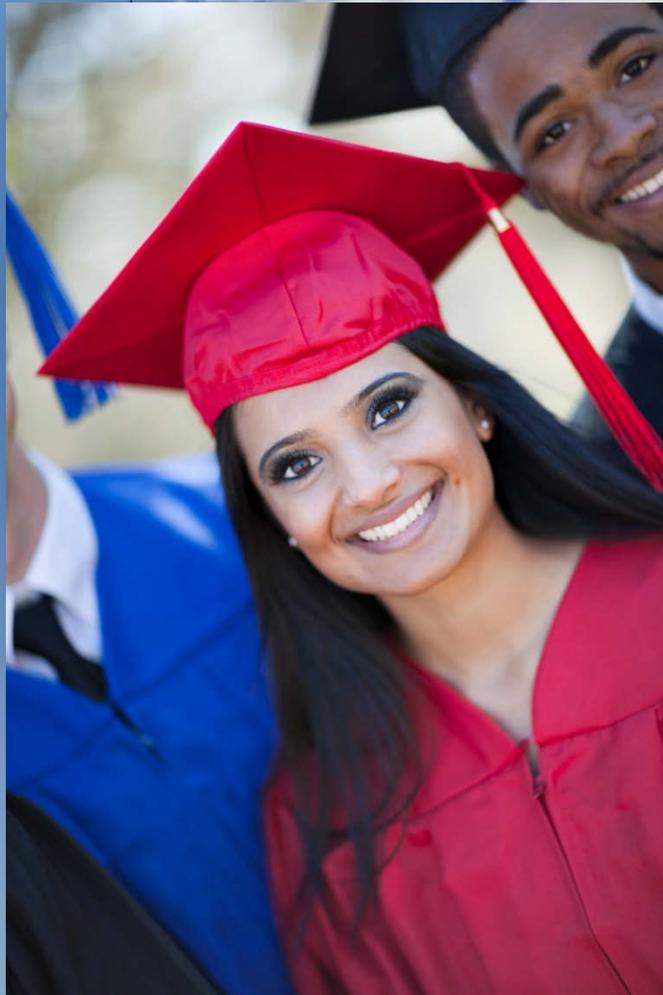
Although we are faced with many challenges ahead, we are looking forward to another great year at Greenville Independent School District. If you should have any question please do not hesitate to contact us at anytime.

Most Respectfully,

David C. Carter, CPA
Chief Financial Officer

Section 2:

Budget Development



2011-2012 Budget Calendar



GREENVILLE INDEPENDENT SCHOOL DISTRICT 2011-2012 BUDGET CALENDAR

DATE	ACTIVITY
2011-2012 School Year	Data is continuously reviewed for trending and estimating projections
Tuesday, February 15, 2011	Prioritizing begins at Trustee & Cabinet level about Budget Goals & Objectives
Tuesday, March 8, 2011	Early Enrollment Projections & Staffing Allotments
Tuesday, March 22, 2011	Preliminary Projection of Resources
Friday, March 25, 2011	Campus Principals are provided Budget Packets
Friday, March 25, 2011	Directors & Other Budget Stakeholders are provided Budget Packets
Friday, April 1, 2011	Deadline for Submission of Departmental/Campus Budget to Finance Office
Tuesday, April 19, 2011	Preliminary Budget Forecast Presented to Board of Trustees
Monday, April 25, 2011	Receive Preliminary Appraisal Rolls from Chief Appraiser
Tuesday, May 3, 2011	Cabinet Budget Review
Wednesday, May 4, 2011	Update Revenue Projections
Tuesday, May 17, 2011	Budget Update for Board of Trustees
Tuesday, May 31, 2011	Cabinet Budget Review
Tuesday, June 7, 2011	Budget Workshop for Board of Trustees/Review Preliminary Budget
Tuesday, June 28, 2011	Cabinet Budget Review
Tuesday, July 12, 2011	Budget Workshop for Board of Trustees/Present Proposed Budget
Monday, July 25, 2011	Certified roll is received for 2011
Monday, August 1, 2011	Publish Notice of Public Hearing
Tuesday, August 16, 2011	-Hearing for the 2011-2012 Budget - <i>Board Approval of Budgets : Local, Debt & Food Service</i>
Tuesday, August 16, 2011	Action Item to set Proposed Tax Rate
Tuesday, August 16, 2011	<i>Tax rate is set-Maintenance & Operating and Debt Service</i>
Thursday, September 1, 2011	Begin 2011-2012 Fiscal Year
Entire 2011-2012 Budget Year	Analysis is on going with a commitment to bring budget amendments as needed to the Board. The assumption data will be reviewed with Trustees, no less than at each semester's end.

2010-2011 School Calendar

Greenville ISD

2010-2011 Calendar
3 Waived Days

S M T W T F S							Dates to Remember							S M T W T F S						
July							<p style="text-align: center;">August 10</p> <p>11-13 New Teacher Orientation 16-20 Inservice 23 First day of class</p> <p style="text-align: center;">September</p> <p>6 Holiday</p> <p style="text-align: center;">October</p> <p>1 End of 1st reporting period (29) 4 Beginning of 2nd reporting period 11 Inservice 19-22 TAKS – Exit (Retest)</p> <p style="text-align: center;">November</p> <p>12 End of 2nd reporting period (29) 15 Beginning of 3rd reporting period 22* Inservice 23-26 Holiday</p> <p style="text-align: center;">December</p> <p>17 Early Release 20* Inservice 21-31 Holiday</p> <p style="text-align: center;">January 11</p> <p>3 Inservice 12-14 Secondary Exams 14 End of 3rd reporting period and first semester (29) 17 Holiday 18 Beginning of 4th reporting period</p> <p style="text-align: center;">February</p> <p>25 End of 4th reporting period (29) 28 Beginning of 5th reporting period</p> <p style="text-align: center;">March</p> <p>1-4 TAKS Exit Retest 1 TAKS Reading (Grades 3, 5, 8 & 9) 1 TAKS Writing (Grades 4 & 7) 1 TAKS ELA (Grades 10 & Exit) 14-18 Spring Break</p> <p style="text-align: center;">April</p> <p>5 TAKS Math (Grades 5 & 8) 15 End 5th reporting period (30) 18 Beginning of 6th reporting period 22 Bad Weather Day 26-29 TAKS Exit Retest 26 TAKS Math (Grades 3, 4, 6, 7 & 10) 27 TAKS Reading (Grades 4, 6 & 7) 27 TAKS Reading Retest (Gr. 5 & 8) 28 TAKS Math (Exit) 28 TAKS Science (Grades 5, 8, 10 & Exit) 28 TAKS Math (Grade 9) 29 TAKS Social Studies (Grades 8, 10 & Exit)</p> <p style="text-align: center;">May</p> <p>17 TAKS Math Retest (Grades 5 & 8) 27 Bad Weather Day 30 Holiday 31 Secondary Exams</p> <p style="text-align: center;">June</p> <p>1-2 Secondary Exams 2 Early Release 3 End 6th reporting period & second Semester (31) 3 Workday and Graduation</p> <p>1st Semester: 87 Instructional days 9 Inservice days 2nd Semester: 90 Instructional days 1 Inservice/Workday</p>	January												
4 5 6 7 8 9 10	2 3 4 5 6 7 8	9 10 11 12 13 14 15	16 17 18 19 20 21 22	23 24 25 26 27 28 29	30 31			2 3 4 5 6 7 8	9 10 11 12 13 14 15	16 17 18 19 20 21 22	23 24 25 26 27 28 29	30 31								
August								February												
1 2 3 4 5 6 7	8 9 10 11 12 13 14	15 16 17 18 19 20 21	22 23 24 25 26 27 28	29 30 31				6 7 8 9 10 11 12	13 14 15 16 17 18 19	20 21 22 23 24 25 26	27 28 29 30									
September								March												
5 6 7 8 9 10 11	12 13 14 15 16 17 18	19 20 21 22 23 24 25	26 27 28 29 30					6 7 8 9 10 11 12	13 14 15 16 17 18 19	20 21 22 23 24 25 26	27 28 29 30 31									
October								April												
3 4 5 6 7 8 9	10 11 12 13 14 15 16	17 18 19 20 21 22 23	24 25 26 27 28 29 30	31				3 4 5 6 7 8 9	10 11 12 13 14 15 16	17 18 19 20 21 22 23	24 25 26 27 28 29 30									
November								May												
7 8 9 10 11 12 13	14 15 16 17 18 19 20	21 22 23 24 25 26 27	28 29 30					1 2 3 4 5 6 7	8 9 10 11 12 13 14	15 16 17 18 19 20 21	22 23 24 25 26 27 28	29 30 31								
December								June												
12 13 14 15 16 17 18	19 20 21 22 23 24 25	26 27 28 29 30 31						5 6 7 8 9 10 11	12 13 14 15 16 17 18	19 20 21 22 23 24 25	26 27 28 29 30									

School Hours	
GHS	8:15 a.m. to 3:35 p.m.
GMS	7:55 a.m. to 3:15 p.m.
6 th Grade Center	8:00 a.m. to 3:25 p.m.
Elementary	8:00 a.m. to 3:15 p.m.
L. P. Waters	7:45 a.m. to 2:45 p.m.
Houston Ed. Ctr.	7:30 a.m. to 3:30 p.m.

 	Teacher Inservice/Workday
●	Holiday
 	Bad Weather Make-up Day
 	Beginning of the Six Weeks
 	End of the Six Weeks
 	State Testing and Exams
♦	New Teacher Orientation
Instructional Early Release – Oct. 6, Nov. 19, Jan. 26, & March 9	
Early Release – December 17 & June 2	
*Professional Development Days eligible for exemption – November 22 & December 20	

Section 3:

Budget Preparation



82nd Texas Legislature Update

Legislative Corner: 2012-2013 Biennium

Texas Senators and Representatives are scheduled to begin the 82nd Texas Legislature in January 2011. Awaiting our representatives in Austin is a current biennium deficit estimated at \$4.5 Billion and an upcoming biennium budget deficit estimated as low as \$18 Billion and as high as \$27 Billion. What does this mean for Education? Education comprises approximately 40% of the state budget. With such a sizeable portion of the state budget experts around the state see it as unlikely that Education will avoid the cuts being required from all other state agencies. And indeed, this gloomy forecast was confirmed with the initial release of the first draft of the state budget which detailed approximately \$10 Billion in cuts to Education alone.



Possible State Education Budget Cuts

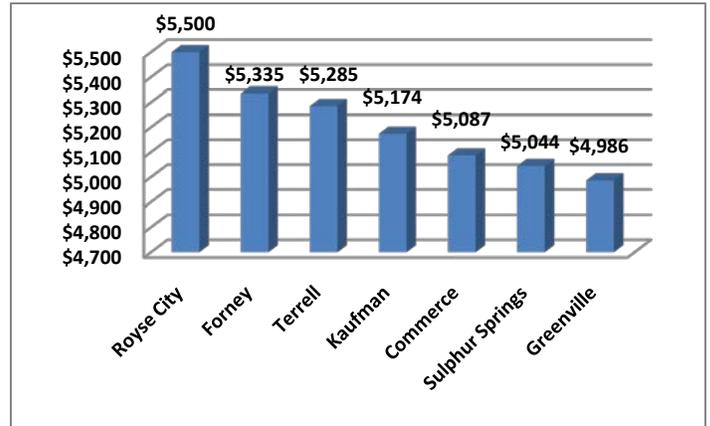
Given the state's current fiscal crisis the cuts listed below are being discussed and are not only possible but very probable.

- **Not Replacing Stimulus Funds – Impact on GISD \$2,000,000**
- **Technology Allotment – Impact on GISD \$135,000**
- **Student Success Initiative – Impact on GISD \$85,000**
- **DATE Program – Impact on GISD \$345,000**
- **Reducing Foundation School Payments by \$9.8 Billion**

Property Tax Information

The Robin Hood School Funding Plan and How It Affects Your Property Tax Bill

When homeowners see their tax bills increase as a result of rising appraisal values, they naturally assume that school districts benefit from those additional funds. Unfortunately, that is not the case. Because our revenue has been capped by the state funding formula, increases in local property tax revenue is offset by a reduction in state funding.



The district receives funding from the state through a complex formula which measures property wealth per weighted student. In the 2007 legislative session, these formulas were frozen at a fixed target revenue per student. When compared to its peer districts (districts which are most like GISD in student type), GISD has one of the lowest target revenue allocations.

Greenville ISD’s Board of Trustees and administration are sensitive to the tax burden that rising property values have placed on local property owners. Consequently, we are committed to keeping property tax rates as low as possible. Greenville ISD has the 3rd lowest property tax rate amount out of 16 area school districts.

Property Value in 2010-2011

- Total Taxable Property Value \$1.49 billion

Recommended Tax Rate for 2010-2011

- Maintenance & Operations \$1.0400
- Debt Service \$0.1548
- Combined Rate \$1.1948
- Combined Rate Increase \$0.0104

Fiscal Year	M&O	I&S	Total Tax Rate	Taxable Values	Total Levy	Current Taxes Collected	% Current Taxes Collected	Total Taxes Collected	% Total Taxes Collected
2001/02	\$ 1.50000	\$ 0.25000	\$ 1.75000	\$ 907,371,859	\$ 15,463,501.00	\$ 14,938,038	96.60%	\$ 15,542,932	100.51%
2002/03	\$ 1.50000	\$ 0.25000	\$ 1.75000	\$ 928,291,791	\$ 15,823,903.00	\$ 15,283,043	96.58%	\$ 15,927,423	100.65%
2003/04	\$ 1.50000	\$ 0.18470	\$ 1.68470	\$ 979,149,594	\$ 16,029,423.00	\$ 15,604,518	97.35%	\$ 16,238,057	101.30%
2004/05	\$ 1.50000	\$ 0.15000	\$ 1.65000	\$ 1,043,368,117	\$ 16,600,505.00	\$ 16,183,164	97.49%	\$ 16,831,185	101.39%
2005/06	\$ 1.50000	\$ 0.14100	\$ 1.64100	\$ 1,043,368,117	\$ 18,042,136.00	\$ 17,525,916	97.14%	\$ 18,247,397	101.14%
2006/07	\$ 1.37100	\$ 0.14430	\$ 1.51530	\$ 1,136,337,393	\$ 17,746,083.00	\$ 17,207,533	96.97%	\$ 17,989,470	101.37%
2007/08	\$ 1.04000	\$ 0.14840	\$ 1.18840	\$ 1,207,839,481	\$ 14,990,914.00	\$ 14,268,451	95.18%	\$ 14,807,693	98.78%
2008/09	\$ 1.04000	\$ 0.15250	\$ 1.19250	\$ 1,408,001,093	\$ 16,760,643.00	\$ 16,287,957	97.18%	\$ 16,951,198	101.14%
2009/10	\$ 1.04000	\$ 0.14440	\$ 1.18440	\$ 1,393,254,118	\$ 17,509,918.00	\$ 16,921,306	96.64%	\$ 17,257,721	98.56%
2010/11	\$ 1.04000	\$ 0.15480	\$ 1.19480	\$ 1,476,464,485	\$ 18,677,662.00	N/A	N/A	N/A	N/A

Tracking the Education Dollar

The following chart represents the average spending of a single dollar in school districts across the State of Texas from 2006-07 through 2010-11. This may or may not be exactly the same as Greenville ISD, however, should be fairly representative of the district's expenditures.

Tracking the Education Dollar					
	2006-07	2007-08	2008-09	2009-10	2010-11
Classroom Instruction	\$ 0.57	\$ 0.58	\$ 0.58	\$ 0.57	\$ 0.58
Library Services	0.01	0.01	0.02	0.01	0.01
Curriculum Standards & Teacher Training	0.02	0.02	0.02	0.02	0.02
Campus Administrative Support	0.07	0.07	0.07	0.07	0.07
Guidance & Counseling	0.04	0.05	0.04	0.04	0.04
Nursing Services	0.01	0.01	0.01	0.01	0.01
Pupil Transportation	0.03	0.03	0.03	0.03	0.03
Extracurricular Activities	0.03	0.03	0.03	0.03	0.03
Central Office	0.06	0.05	0.04	0.05	0.05
Building Maintenance & Utilities	0.13	0.11	0.12	0.12	0.11
Security & Monitoring	0.01	0.01	0.00	0.01	0.01
Information Technology	0.01	0.02	0.02	0.02	0.02
Other	0.01	0.01	0.02	0.02	0.02
	\$ 1.00				



Campus Allocation Calculation Worksheet



GREENVILLE INDEPENDENT SCHOOL DISTRICT
2011 - 2012 ANNUAL BUDGET ALLOCATION

CAMPUS: NOWHERE ELEMENTARY

PRINCIPAL: MRS. NOWHERE

(A) Regular Allotment Calculation

This is your regular allotment which is based upon your next year's projected enrollment.

Budget Year		Campus Projected Enrollment	Per Pupil Allotment	Campus Pupil Allocation	Increase (Decrease) From Prior Year
2011-12	<i>Projected</i>	415	\$100.00	\$ 41,500	\$ 500
2010-11		410	\$100.00	\$ 41,000	\$ 500
2009-10		405	\$100.00	\$ 40,500	\$ 500
2008-09		400	\$100.00	\$ 40,000	
Total Regular Allotment					\$ 41,500

(B) Attendance Rate Incentive

This is your attendance incentive allotment based upon your attendance %'s from the 2 most recent years.

Attendance Rate 2008-2009	95.00%	
Attendance Rate 2009-2010	96.00%	
1. Attendance Growth	1.00%	415
Fixed Standard	95.00%	
Attendance Rate 2009-2010	96.00%	
2. Attendance Above 95%	1.00%	415
Additional Funding for Attendance [greater of 1 or 2, MAX = 5,000]		
		\$ 830

(C) Academic Success Factor

This is your academic incentive allotment based upon the most recent TAKS data from AEIS.

1.	Math Improvement	1.00%	
	Science Improvement	1.00%	
	Reading Improvement	1.00%	
	Writing Improvement	1.00%	
	1. Average Improvement Factor [MAX = 10,000]	1.00%	415
	Exemplary (\$5.00 per student)	Y	2,075
	Recognized (\$4.00 per student)	N	-
	2. Accountability Rating Incentive		2,075
Additional Funding for Academic Development			
			\$ 2,490

This is your total campus

TOTAL ALLOCATION FOR 2011-2012 [A + B + C]	\$ 44,820
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Campus Budget Development Worksheet



**GREENVILLE INDEPENDENT SCHOOL DISTRICT
2010-11 Budget Worksheet**

Budget Manager: This is your total campus allocation.

**Mrs. Nowhere
Nowhere Elementary**

Budget Allocation for 2011-12 **44,820.00**

This amount represents a contingency that will be held to at least till mid-year. Release of this funds is contingent upon Supt approval.

FND T FC OBJ SO ORG F PI	OBJ	2010-11 Revised Budget	2010-11 FYTD Activity	2011-12 Proposed
199 E 11 6200 00 111 0 11 000	Contingency	-	-	2,241.00
199 E 11 6249 00 111 0 11 000	Contr Maintenanc	5,000.00	-	-
199 E 11 6269 87 111 0 11 000	Rent/Oper Lease	15,000.00	1,533.82	-
199 E 11 6299 00 111 0 11 000	Misc Contr Serv	1,000.00	-	-
199 E 11 6395 00 111 0 11 000	Equipment	5,000.00	-	-
199 E 11 6399 00 111 0 11 000	General Suppl	15,000.00	5,914.66	-
Total Campus Budget		41,000.00	7,448.48	2,241.00

This spaces are reserved for you to allocate your funds accordingly.

Allocation Available **42,579.00**

This is the amount you have available to budget. Will re-calculate after each entry.

Notes:

1) Contingency amount represents 5% of base allocation. Budget status will be reviewed at mid-year and contingency amount may or may not be released pending Superintendent approval.

Section 4:



Reference Information



Frequently Asked Questions

1) What does the projected allotment for campuses intended to cover?

The projected allotment for each campus is intended to supplement most of the campus' needs during the school year. The following is a partial list of examples of expenditures that may be covered by the campus allotment:

- Contracted Services
- Counselor Supplies
- Custodial Supplies
- Dues, fees and awards
- Employee travel
- Field trip costs
- Library supplies
- Nurse supplies
- Office and Instructional supplies
- Paper
- Postage
- Reading materials
- Replacement equipment
- Routine equipment repairs
- Small office copiers
- Staff development supplies

2) What is the difference between projected allotment and funding for additional requests?

The projected allotment for each campus is calculated based upon the next school year's projected enrollment multiplied by a factor. The factor used is based upon the respective grade level. The projected allotment is intended to cover most of the campus' anticipated expenditures, however, it may or may not be sufficient enough to cover all budgeted expenditures. Additional requests are any requests that exceed that amount of the projected allotment. Typically they include new program initiatives, furniture and equipment replacement. Funding for additional requests will be limited and if available will be granted on a priority basis.

3) What is the travel reimbursement rate?

The travel reimbursement rate when using a personal vehicle for district business is 50.0 cents per mile (No. of miles x .50)

Frequently Asked Questions (Cont.)

4) What is the correct coding for registration or membership dues?

Registration for conferences should be treated as staff travel and coded to 6411 Annual membership fees or dues should be coded to 6495.

5) How should I more accurately calculate the travel costs associated with a field trip?

The round-trip mileage for the destination from the campus should be looked up on Mapquest.com and multiplied by \$ 2.55 per mile (No. of miles x 2.55). This will be a close estimate, whereas, the final calculation is made from the bus odometer. Therefore, intermittent driving should also be taken into account. It should be noted that odometer readings begin and end from the transportation bus lot.

6) What should be classified as a Capital Outlay Expenditure?

School districts account for both current and non-current assets. Included within the non-current assets are fixed and intangible assets. Fixed assets have certain properties that distinguish them from other types of non-current assets. Fixed assets are:

- Tangible in nature
- Long-lived (have a life longer than one year)
- Of a significant value at purchase or acquisition
- Reasonably identified and controlled through a physical inventory system

They may include land, buildings, machinery, furniture and other equipment that are intended to be held or used over a longer period of time. "Fixed" denotes probability of intent to continue used of an asset and does not indicate immobility of an asset. The district's policy for classifying all equipment, furniture, technology and other capital outlay items are for items with a unit value of \$5,000 or greater. Object code 6639 should be used to record these expenditures.

6639 *Capital Outlay – Unit Price \$5,000 and Over*

This code is used to classify expenditures for all equipment, furniture, technology and capital outlay items having a per unit cost of \$5,000 or more and a useful life of more than one year not classified elsewhere.

7) What if my projected allocation total is not sufficient enough to cover all my campus requests?

If you find that the projected allocation amount for your respective campus does not cover all of your campus requests, please *PRIORTIZE* these items. As you know, resources for the next year will be very limited and stimulus funds which may have previously paid for expenditures are ending.

Frequently Asked Questions (Cont.)

8) Can I modify the budget lines on the budget worksheet provided to my campus?

The budget lines provided to you on your budget worksheet may be modified to fit your needs as long as they are consistent with the account codes recognized by the District and properly relate to your campus. The budget lines provided were formatted to show the prior year's original and final amended budgets as a reference point.

9) What restrictions do I have on budget transfers?

You may submit budget transfers at anytime during the course of the year as needed. Budget transfers maybe used to transfer funds within the same function to any object code that is recognized by the District and you are authorized to use. The only restriction regarding budget transfers is transfers between functions. Functional budget totals are appropriated and approved by the Board of Trustees. Therefore, any transfers between functional categories require an approved budget amendment.

10) Can I run a report on my Budget?

The Finance Office has created a report for each campus secretary to run. The report is a standard report that will give you a general overview of your budget. These reports have been setup to be tailored for specific areas if required to do so.

11) When are Purchase Orders (POs) due to the Finance Office to ensure that a check is created for the same week?

In order to be included in the current week's check run, any purchase order with appropriate back-up documentation must be turned into the Finance Office no later than 4:00pm on Tuesday of any particular week. Purchase orders received after this deadline will not be included on that weeks check run but rather the subsequent week.

12) How often does the Finance Office create and run finance checks (checks to pay for services or goods received or rendered to the District)?

The Finance Office creates and runs finance checks every Thursday. Purchase orders needed on a particular weeks check run must be submitted by the Tuesday deadline (see #11 above).

13) What vendors may I use? How do I get a new vendor to become an approved vendor?

You may use any vendor that is currently on the District's approved vendor list. These vendors are listed as "active" vendors in the Skyward system. If you have a vendor that you wish to make purchases from now or in the future who is not on the District's approved vendor list, then you may request that the vendor pick up and submit an approved vendor packet from the Finance Office. Vendor additions are approved monthly by the Board of Trustees. No purchase order will be approved nor any purchase from a vendor who is not been approved by the Board of Trustees. The only scenario where there may be an

Frequently Asked Questions (Cont.)

exception is if the services or goods offered are considered “sole source.” If this is the case then the vendor must submit a sole source confirmation letter to the Finance Office before the purchase order will be approved.

14) How are competitive quotes and/or competitive bidding procedures handled in the District?

The District is mandated under state legislation and federal guidelines to adhere to competitive bidding laws. In addition, local board policy dictates that any single purchase or purchases that in the aggregate exceed \$25,000 shall be competitively bid by the district. For additional information regarding competitive bidding regulations and processes please feel free to contact the Finance Office at anytime.

The Finance Office’s stance on competitive quotes is that we feel it is good business practice and in the best interest of the District and its stakeholders that if a purchase does not fall within the guidelines of competitive bidding laws that competitive quotes should still be used. We feel that this will help ensure that the taxpayer dollars we are entrusted to are being spent to most efficient and effective extent.

Section 5:

Account Code Structure



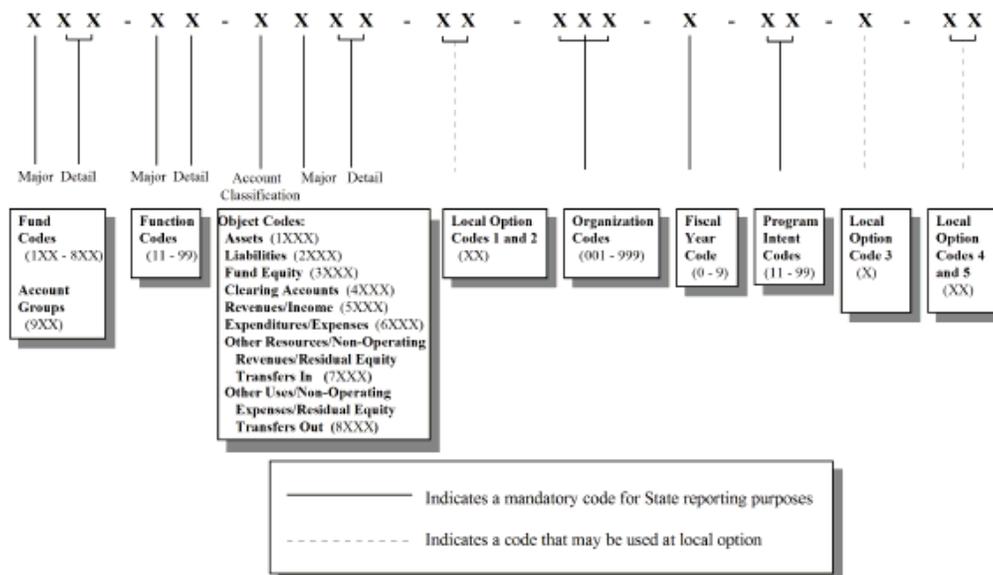
Account Code Structure

Section 44.007 of the [Texas Education Code](#) (Code or TEC) requires that a standard school district fiscal accounting system be adopted by each school district. The system must meet at least the minimum requirements prescribed by the State Board of Education and also be subject to review and comment by the state auditor. Additionally, the accounting system must conform to Generally Accepted Accounting Principles (GAAP). This section further requires that a report be provided at the time that the school district budget is filed, showing financial information sufficient to enable the state board of education to monitor the funding process and to determine educational system costs by school district, campus and program.

The [Texas Education Code](#), Section 44.008, requires each school district to have an annual independent audit conducted that meets the minimum requirements of the state board of education, subject to review and comment by the state auditor. The annual audit must include the performance of certain audit procedures for the purpose of reviewing the accuracy of the fiscal information provided by the district through the Public Education Information Management System ([PEIMS](#)). The audit procedures are to be adequate to detect material errors in the school district’s fiscal data to be reported through the PEIMS system for the fiscal period under audit.

A major purpose of the following accounting code structure is to establish the standard school district fiscal accounting system required by law. Although certain codes within the overview may be used at local option, the sequence of the codes within the structure, and the funds and chart of accounts, are to be uniformly used by all school districts in accordance with generally accepted accounting principles.

The Code Structure



Fund Detail Code Listing

Fund Detail Coding

180 Athletics	404 Student Success Initiative
199 General Operating	411 Technology Allotment
204 Title IV Part A - Safe & Drug Free Schools	427 DATE Grant
205 Head Start	429 Ready to Read
206 Title X Part C - Homeless Grant	435 Regional Day School for Deaf
211 Title I Part A - Basic Programs	465 Campus Activity Funds
224 IDEA B - Formula	481 Tech Prep Grant
225 IDEA B - Preschool	829 Scholarship Funds
240 Food Service	848 GEEF Trust Fund
244 Career and Technology	849 Scholarship Funds
255 Title II Part A - Teacher & Principal	884 Activity Funds
263 Title III Part A - LEP	
289 Summer School LEP	
315 IDEA B - Discretionary (DEAF)	
316 IDEA B - Formula (DEAF)	
317 IDEA B - Preschool (DEAF)	
394 Life Skills Program	
397 Advanced Placement Incentives	

Fund Code Descriptions

199 General Fund

This classification must be used to account for funds in which the local governing board designates. The local governing board has wide discretion in their use as provided by law. This fund usually includes transactions as a result of revenues from local maintenance taxes, payments in lieu of taxes, foundation entitlements, State and County available and other Foundation School Program sources which are not identified on warrants for foundation entitlements. This fund classification is also used to record transactions involving the instructional facilities allotment for lease-purchase related purposes (Fund Code 699, Debt Service Fund, is used to record transactions involving the FSP instructional facilities allotment for bonded indebtedness (voter approved debt) related purposes). Any locally defined codes that are used at the local option are to be converted to Fund 199 for PEIMS reporting.

205 Head Start

This fund classification is to be used to account, on a project basis, for funds granted for the Head Start Program by the United States Department of Health and Human Services. (93.600) (U.S. Department of Health and Human Services)

206 Title X Part C – Education for the Homeless Children and Youth

This fund classification is to be used to account, on a project basis, for funds granted for a variety of staff development and supplemental services, including in-service training, counseling, psychological services and tutoring. This grant is funded by P.L. 107-110, McKinney-Vento Homeless Education Assistance Improvement of 2001 as amended by NCLB Act of 2001, Title X, Part C. (84.196) (U.S. Department of Education)

211 Title I Part A – Improving Basic Programs

This fund classification is to be used to account, on a project basis, for funds allocated to local educational agencies to enable schools to provide opportunities for children served to acquire the knowledge and skills contained in the challenging State content standards and to meet the challenging State performance standards developed for all children. This program is authorized under P.L. 107-110. (84.010A) (U.S. Department of Education)

Note: This fund code is also used for ESEA Title I, Part D, Subpart 2 - LEA programs with locally operated correctional facilities and Title I – School Improvement Program.

224 IDEA B – Formula

This fund classification is to be used to account, on a project basis, for funds granted to operate educational programs for children with disabilities. This fund classification includes capacity building and improvement (sliver) sub grants. (84.027) (U.S. Department of Education)

Fund Code Descriptions (Cont.)

225 IDEA B – Preschool

This fund classification is to be used to account, on a project basis, for funds granted for preschool children with disabilities. This grant is funded by PL 105-17. (84.173) (U.S. Department of Education)

240 Food Service

This fund classification is to be used for programs using federal reimbursement revenues originating from the United States Department of Agriculture (USDA). The Food Service Fund is considered a Special Revenue Fund if it meets the following criteria:

- User fees are charged to supplement the National School Lunch Program (NSLP) reimbursement -- i.e., students are charged for meals.
- The General Fund subsidizes the Food Service Fund for all amounts required in excess of the NSLP reimbursements and user fees.
- The school district does not intend for the Food Service Fund to be self-sustaining.

This fund may have a fund balance not to exceed three months of food service operations, and such balances are to be used exclusively for allowable child nutrition program purposes. (10.553, breakfast; 10.555, lunch)

255 Title II Part A – Teacher and Principal Training and Recruiting

This fund classification is to be used to provide financial assistance to LEAs to (1) Increase student academic achievement through improving teacher and principal quality and increasing the number of highly qualified teachers in classrooms and highly qualified principals and assistant principals in schools, and (2) hold local education agencies and schools accountable for improving student academic achievement. (P.L. 107-110) (84.367A) (U.S. Department of Education)

263 Title III Part A – English Language Acquisition and Language Enhancement

This fund classification is to be used to account, on a project basis, for funds granted to improve the education of limited English proficient children, by assisting the children to learn English and meet challenging State academic content and student academic achievement standards (P. L. 107-110, Title III, Part A, Subpart 1) (84.365A) (U.S. Department of Education).

397 Advanced Placement Incentives

This fund classification is to be used to account, on a project basis, for funds awarded to school districts under the Texas Advanced Placement Award Incentive Program, Chapter 28, Subchapter C, TEC.

Fund Code Descriptions (Cont.)

404 Student Success Initiative

This fund classification is to be used to account, on a project basis, for funds granted for teacher training and allocations to schools to implement scientific, research-based programs for students who have been identified as unlikely to achieve the third grade TAKS reading standard by the end of the third grade.

411 Technology Allotment

This fund classification is to be used to account, on a project basis, for funds awarded to school districts to purchase technological software or equipment that contributes to student learning, or to pay for training for educational personnel involved in the use of these materials. (TEC Chapter 32, Subchapter A)

465 Campus Activity Funds (see Fund 865 for Student Activity Funds)

This fund classification is to be used to account for transactions related to a principal's activity fund if the monies generated are not subject to recall by the school district's board of trustees into the General Fund. Gross revenues from sales are recorded in revenue object code 5755. The cost of goods sold is recorded in Function 36, using the appropriate expenditure object code.

Function Code Detail Listing

Function Codes	
Function	Description
10	Instructional - Related Services
11	Instructional - Related Services
12	Instructional Resources & Media Services
13	Learner Services Development & Instructional Staff Development
20	Instruction & School Leadership
21	Instructional Leadership
23	School Leadership
30	Support Services / Student
31	Guidance, Counseling & Evaluation Services
32	Social Work Services
33	Health Services
34	Transportation
35	Student Nutrition
36	Cocurricular/Extracurricular Activities
40	Administration Support Services
41	General Administration
50	Support Services / Non-student
51	Plant Maintenance & Operations
52	Security & Monitoring Services
53	Technology Services
60	Ancillary Services
61	Community Services
70	Debt Service
71	Debt Service
80	Capital Outlay
81	Facilities Acquisition & Construction
90	Intergovernmental Charges
91	Contracted Instructional Services between Public Schools
92	Purchase or Sale of WADA
93	Shared Services
94	Payment to Other School Districts for Public Ed Grant Program
95	Payments to Juvenile Justice AEP
99	Other Intergovernmental Charges

Function Code Descriptions

11 Instruction

This function is used for activities that deal directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations. It may also be provided through some other approved medium such as television, radio, telephone, telecommunications, multimedia and correspondence. This function includes expenditures / expenses for direct classroom instruction and other activities that deliver, enhance or direct the delivery of learning situations to students.

12 Instructional Resources & Media Services

This function is used for expenditures/expenses that are directly and exclusively used for resource centers, establishing and maintaining libraries and other major facilities dealing with educational resources and media.

13 Curriculum Development & Instructional Staff Development

This function is used for expenditures/expenses that are directly and exclusively used to aid instructional staff in planning, developing and evaluating the process of providing learning experiences for students. Expenditures and expenses include in-service training and other staff development for instructional or instructional-related personnel (Functions 11, 12 and 13) of the school district. This function also includes expenditures and expenses related to research and development activities that investigate, experiment, and/or follow through with the development of new or modified instructional methods, techniques, procedures, services, etc.

21 Instructional Leadership

This function is used for expenditures/expenses that are directly used for managing, directing, supervising, and providing leadership for staff who provide general and specific instructional services.

23 School Leadership

This function is used for expenditures/expenses that are used to direct and manage a school campus. They include the activities performed by the principal, assistant principals and other assistants while they:

- Supervise all operations of the campus.
- Evaluate staff members of the campus.
- Assign duties to staff members maintaining the records of the students on the campus.
- Coordinate school instructional activities with those of the entire school district.

31 Guidance, Counseling & Evaluation Services

This function is used for expenditures/expenses that are directly and exclusively used for assessing and testing students' abilities, aptitudes and interests; counseling students with respect to career and educational opportunities and helping them establish realistic goals. This function includes costs of psychological services, identification of individual characteristics, testing, educational counseling, student evaluation and occupational counseling.

Function Code Descriptions (Cont.)

32 Social Work Services

This function is used for expenditures/expenses that are directly and exclusively used for activities such as:

- Investigating and diagnosing student social needs arising out of the home, school or community.
- Casework and group work services for the child, parent or both.
- Interpreting the social needs of students for other staff members.
- Promoting modification of the circumstances surrounding the individual student which are related to his or her social needs. (This includes referrals to and interaction with other governmental agencies.)

33 Health Services

This function is used for expenditures/expenses that are directly and exclusively used for providing physical health services which are not direct instruction. This includes activities that provide students with appropriate medical, dental and nursing services.

34 Student (Pupil) Transportation

This function is used for expenditures/expenses that are incurred for transporting students to and from school. Expenditures/expenses for regular bus routes to and from school are to be recorded using Program Intent Code 99 (Undistributed), and Organization Code 999 (Undistributed) or Organization Code 998 (Unallocated, Local Option). Expenditures/expenses for transportation specifically and exclusively for purposes of transporting students relating to enhanced program intents such as Career and Technology and Services to Students with Disabilities (Special Education), etc., are to be recorded in Function 34 with the appropriate program intent codes.

35 Food Services

This function is used for food service operation expenditures/expenses, including the cost of food, labor, and other expenditures/expenses necessary for the preparation, transportation and storage of food to provide to students and staff. Expenditures/expenses are used directly and exclusively for supervision and maintenance of a food service operation.

36 Co-curricular / Extracurricular Activities

This function is used for expenditures/expenses for school-sponsored activities during or after the school day that are not essential to the delivery of services for Function 11, the Function code 20 series or other Function code 30 series. These activities are generally designed to provide students with experiences such as motivation and the enjoyment and improvement of skills in either a competitive or noncompetitive setting. These activities include student groups such as Future Farmers of America (FFA), National Honor Society, etc.

Co-curricular activities are those activities that are not essential to instruction but enhance the curriculum and include University Interscholastic League competition such as one-act plays, speech, debate, band, etc. **Extracurricular** activities are those activities that do not enhance the instructional program including athletics that normally involve competition between schools (and frequently involve offsetting gate receipts or fees such as football, baseball, volleyball, track and tennis). Also included are related activities (such as drill team, pep squad and cheerleading) that exist because of athletics.

Function Code Descriptions (Cont.)

If the school district has activity funds, the goods purchased for resale are to be classified in this function, with the gross sale of goods recorded in Revenue Object Code 5755, Results from Enterprising Activities, Activity Funds and/or Clearing Accounts.

41 General Administration

This function is for expenditures/expenses that are for purposes of managing or governing the school district as an overall entity. This function covers multiple activities that are not directly and exclusively used for costs applicable to specific functions. General administration is an indirect cost applicable to other expenditure functions of a school district. Program Intent Code 99 is to be used for all expenditures for Function 41. The organization codes specified in the 700 organization code group are the only organization codes to be used with Function 41 costs and may not be used in any other function, other than specific costs in Function 53 (Data Processing) that relate to the functions of the business office.

51 Plant Maintenance & Operations

This function is used for expenditures/expenses for activities to keep the physical plant and grounds open, clean, comfortable and in effective working condition and state of repair. This function is used to record expenditures/expenses for the maintenance and operation of the physical plant and grounds. This function also includes expenditures/expenses associated with warehousing and receiving services.

52 Security and Monitoring Services

This function is used for expenditures/expenses that are for activities to keep student and staff surroundings safe, whether in transit to or from school, on a campus or participating in school-sponsored events at another location.

53 Data Processing Services

This function is for expenditures/expenses for data processing services, whether in-house or contracted. Examples of Function 53 costs are costs for computer facility management, computer processing, systems development, analysis and design, and those interfacing costs associated with general types of technical assistance to data users. Specific types of applications include attendance accounting, grade reporting, financial accounting and human resources/personnel. Personal Computers (PC's) that are stand alone are to be charged to the appropriate function. Peripherals including terminals and printers are to be charged to the appropriate function. Costs associated with mainframe, minicomputers and networked or stand alone microcomputers that provide services to multiple functions are to be recorded here. For data processing expenditures associated with business office functions such as accounting and payroll, Organization Code 750 is to be used.

61 Community Services

This function is used for expenditures that are for activities or purposes other than regular public education and adult basic education services. These types of expenditures are used for services or activities relating to the whole community or some segment of the community. This includes providing resources to non-public schools, institutions of higher education, and any proprietary types of services incurred for outside entities in the community.

Function Code Descriptions (Cont.)

71 Debt Service

This function is used for expenditures that are for the retirement of recurring bond, capital lease principal, and other debt, related debt service fees, and for all debt interest. Note principal for short-term loans (one year or less in duration) is to be recorded in the liability account 2122, Notes Payable - Current Year.

81 Facilities Acquisition & Construction

This function is used by school districts for expenditures that are for acquiring, equipping, and/or making additions to real property and sites, including lease and capital lease transactions.

99 Administration

This function is used to report administrative functions not required to be reported in function 41. The fees for property appraisal and tax collection are paid from this function.

Object Code Detail Listing

Revenue Object Codes

Local

5711	Taxes, Current Year Levy
5712	Taxes, Prior Years
5719	Penalties, Interest and Other Tax Revenues
5735	Tuition
5742	Interest Income
5743	Facility Rental
5745	Insurance Recovery
5749	Miscellaneous Income
5752	Athletic Revenues

State

5811	Per Capita Funds
5812	Foundation School Program Entitlements
5829	State Program Revenues Distributed by TEA
5831	TRS On Behalf Benefits
5832	TRS Supplemental Compensation

Federal

5921	School Breakfast Program
5922	National School Lunch Program
5923	USDA Donated Commodities
5929	Federal Revenue Distributed by TEA
5931	SHARS Revenue
5952	Region X Flow Through

Object Code Detail Listing (Cont.)

Expenditure Object Codes

6100	Payroll Costs
6112	Salaries or Wages for Substitute Teachers
6117	Extra Duty - Professional
6119	Professional Salaries
6121	Extra Duty / Overtime - Support
6122	Support Subs
6125	VOE (Student) Workers
6129	Paraprofessional Personnel
6131	Contract Buyouts
6134	Travel Allowance
6141	Social Security / Medicare
6142	Group Health & Life Insurance
6143	Workmen's Compensation
6144	TRS On Behalf
6145	Unemployment Compensation
6146	Teacher Retirement
6148	Other Payroll Benefits

6200	Professional & Contracted Services
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6211	Legal Services
6212	Audit Services
6213	Tax Appraisal & Collection
6219	Professional Services
6239	Student Tuition
6249	Maintenance & Repair
6255	Water
6256	Telephone
6257	Electricity
6258	Gas
6259	Utilities
6269	Rentals - Operating Leases
6299	Miscellaneous Contracted Services

Object Code Detail Listing (Cont.)

Expenditure Object Codes (Cont.)

6300 Supplies & Materials

- 6311 Fuel
- 6315 Janitorial Supplies
- 6316 Vehicle & Transportation Supplies
- 6319 Maintenance & Facilities Supplies
- 6321 Textbooks
- 6329 Reading Materials & Library Books
- 6339 Testing Materials
- 6396 Postage
- 6399 General Supplies

6400 Other Operating Costs

- 6411 Travel
- 6412 Student Travel
- 6419 Board Travel
- 6429 Insurance & Bonding Costs
- 6439 Election Costs
- 6494 Bus Transportation
- 6499 Misc Expenses

6500 Debt Service

- 6511 Bond Principal
- 6512 Capital Lease Principal
- 6519 Debt Principal
- 6521 Interest on Bonds
- 6522 Capital Lease Interest
- 6523 Interest on Debt
- 6529 Interest Expenditures / Expenses
- 6599 Other Debt Service Fees

6600 Capital Equipment

- 6619 Land Purchase & Improvement
- 6629 Building Purchase, Construction Or Improv.
- 6631 Vehicles
- 6639 Furniture & Equipment

Object Code Descriptions

6100 Payroll Costs

This major classification includes the gross salaries or wages and benefit costs for employee services. An employee is paid a salary or wage. The school district acts in a supervisory capacity over an employee and furnishes the working area and usually the equipment and materials necessary for the completion or performance of a task or service. Although an employee may work with more than one supervisor subsequent to, during, or after the normal employment period of hours, if the services or tasks performed are at the general direction of the school district, the amount paid to that employee is considered a payroll cost.

6112 Salaries or Wages for Substitute Teachers

This code is used to classify the gross salary and wage expenditures/expenses for substitute teachers and will primarily be used with Function 11 (Instruction). Substitutes for other professionals should be coded to the same function code as the payroll record of the professional being replaced.

6119 Salaries or Wages – Teachers and Other Professional Personnel

This code is used to classify the gross salary and wage expenditures/expenses for teachers and other professional exempt personnel as defined by the Fair Labor Standards Act. This includes:

- Gross salary and wage expenditures/expenses
- Wages paid to employees for performing duties beyond the normal working day
- Amounts above the school district's standard pay for additional certification requirements, such as a Bilingual teacher
- Amounts for additional responsibilities such as coaching, UIL sponsorship, yearbook sponsorship, band directing, tutoring and department heads

Any local option codes that are used at the local option are to be converted to account 6119 for PEIMS reporting.

6121 Extra Duty/Overtime – Support Personnel

This code is used to classify wages paid to support personnel for performing duties beyond the normal working day or for amounts above the school district's standard pay for additional qualifications.

6129 Salaries or Wages for Support Personnel

This code is used to classify salaries or wages for support personnel such as paraprofessional and support staff defined as non-exempt by the Fair Labor Standards Act. Any local option codes that are used at the local option are to be converted to account 6129 for HTUPEIMSUTH reporting.

6130 Employee Allowances

6140 Employee Benefits

6141 Social Security/Medicare

Object Code Descriptions (Cont.)

6142 **Group Health and Life Insurance TRS Care**

6143 **Workers Compensation**

6144 **Teacher Retirement – On-behalf Payments**

6145 **Unemployment Compensation**

6146 **Teacher Retirement**

6200 **Professional and Contracted Services**

The major account classification is used to record expenditures/expenses for services rendered to the school district by firms, individuals and other organizations. This includes services provided by internal service funds unless the internal service fund is used to account for employee benefits. Internal service fund expenditures/expenses for employee benefits, such as health insurance, are to be classified to the appropriate code in the 6100 series of accounts. Normally, professional and contracted services represent a complete service that is rendered for the school district, and no attempt should be made to separate labor from supplies.

6211 **Legal Services**

6212 **Audit Services**

6213 **Tax Appraisal and Collection**

6219 **Professional Services**

This code is used to classify expenditures/expenses for professional services rendered by personnel who are not on the payroll of the school district. These professionals are required to be licensed or registered with the state. Professional services are delivered by an independent contractor (individual, entity or firm) that offers its services to the public. Such services are paid on a fee basis for specialized services that are usually considered to be temporary or short-term in nature, normally in areas that supplement the expertise of the school district.

6239 **Education Service Center Services**

This code is used to classify all contracted services provided by the education service center. Included in this account are:

- Data processing services
- Accounting services
- Media services
- Special education services

Object Code Descriptions (Cont.)

- Career and Technical education services
- Staff development
- Curriculum development
- Drug training
- Grant writing services, etc. that the education service center provides to school districts

This does not include supplies (which should be charged to the appropriate supply account) purchased under a purchasing agreement with an education service center, but does include a fee assessed for providing the service. Any local option codes that are used at the local option are to be converted to account 6239 for PEIMS reporting.

6244-6249 Contracted Maintenance and Repair

This code is used to classify expenditures/expenses for normal contracted maintenance and repair of items. For vehicles, this includes expenditures/expenses for normal upkeep and contracted repair of vehicles, including buses, maintenance vehicles, driver education vehicles and any other vehicles used by school district staff or students. In addition, these codes may be used for software renewal costs.

For buildings and grounds, this includes expenditures/expenses for normal upkeep of buildings and grounds. This includes contracted costs of maintenance for buildings including heating, ventilation, air conditioning, and any related maintenance agreements.

Services may be provided on an on-call basis or within the terms of a maintenance agreement. Any local option codes that are used at the local option are to be converted to account 6249 for PEIMS reporting.

6259 Utilities

This code is used to classify expenditures/expenses for utilities. This includes:

- Water, wastewater treatment, and sanitation (garbage disposal)
- Telephone services and telecommunication charges for cellular telephones, pagers, modem line charges, facsimile charges, etc.
- Electricity
- Natural gas, propane, coal and any other fuel used for the heating and cooling of buildings

Any local option codes that are used at the local option are to be converted to account 6259 for HTUPEIMSUTH reporting.

6269 Rentals – Operating Leases

This code is used to classify expenditures/expenses for other rentals - operating leases. This includes, but is not limited to, rental or lease of:

- Furniture
- Computers

Object Code Descriptions (Cont.)

- Telecommunications equipment
- Audio-visual equipment
- Vehicles (including buses)
- Land
- Buildings
- Space in buildings
- Grounds

Any local option codes that are used at the local option are to be converted to account 6269 for PEIMS reporting.

6299 Misc Contracted Services

This code is used to classify expenditures/expenses for miscellaneous contracted services not specified elsewhere. Any local option codes that are used at the local option are to be converted to account 6299 for PEIMS reporting.

6300 Supplies and Materials

This group of accounts is used to classify expenditures/expenses for supplies and materials necessary to maintain and/or operate furniture, computers, equipment (including telecommunications equipment), vehicles, grounds and facilities of the school district. Normally expenditures/expenses in this group of accounts arise when school district employees purchase supplies for use by the school district as opposed to supplies that are provided by a contractor as part of a contracted service.

6311 Gasoline and Other Fuels for Vehicles (Including Buses)

This code is used to classify expenditures/expenses for gasoline, motor oil and other fuels required for operating vehicles.

6319 Supplies for Maintenance and/or Operations

This code is used to classify expenditures/expenses for supplies and materials necessary for maintenance and/or operations not detailed above. Expenditures/expenses in this account include, but are not limited to:

- Janitorial or custodian supplies
- Building maintenance supplies for minor repairs and upkeep by maintenance staff
- Supplies for upkeep of furniture and equipment

Any local option codes that are used at the local option are to be converted to account 6319 for PEIMS reporting.

Object Code Descriptions (Cont.)

6321 Textbooks

This code is used to classify expenditures/expenses for textbooks purchased by the school district and furnished free to students, certain classes or grades.

6329 Reading Materials

This code is used to classify all expenditures/expenses for magazine subscriptions and newspaper subscriptions that are placed in classrooms, offices or libraries whether in print or electronic format. Also included are reference books and other reading materials placed in a classroom or office that are not cataloged and controlled by the library. Additionally, this code also includes library books and media that do not meet the capitalization criteria of the school and have a per unit value of less than \$5,000 and/or a useful life of one year or less (Effective September 1, 2001). Any local option codes that are used at the local option are to be converted to account 6329 for PEIMS reporting.

6339 Testing Materials

This code is used to classify expenditures/expenses for testing materials including test booklets and study materials related to those tests. Any local option codes that are used at the local option are to be converted to account 6339 for PEIMS reporting.

6341 Food

This code is used to classify expenditures/expenses for food, including related costs such as transportation, handling, processing, etc.

6342 Non-Food

This code is used to classify expenditures/expenses for non-food items such as napkins, straws, brooms, etc.

6344 USDA Commodities

This code is used to classify the costs of commodities. The portion of expenditures/expenses attributed to the USDA value of commodities in this account should agree with the revenue realized in account 5923, USDA commodities for school districts that utilize the General Fund or Special Revenue Fund. For school districts utilizing an Enterprise Fund, non-operating revenue account 7954, USDA commodities is to be used.

6349 Food Service Supplies

This code is used to classify miscellaneous food service supplies not specifically defined elsewhere. Any local option codes that are used at the local option are to be converted to account 6349 for PEIMS reporting.

Object Code Descriptions (Cont.)

6399 General Supplies

This code is used to classify expenditures/expenses for those items of relatively low unit cost (even though used in large quantities) necessary for the instruction process and/or for administration.

6400 Other Operating Costs

This major classification is used to classify expenditures/expenses for items other than Payroll Costs, Professional and Contracted Services, Supplies and Materials, Debt Service and Capital Outlay that are necessary for the operation of the school district.

6411 Travel and Subsistence – Employees Only

This code is used to classify the cost of transportation, meals, room, and other expenses associated with traveling on official school business. Travel expenses must conform to IRS and 2 CFR Part 225 (OMB Circular A-87) regulations. Any travel reimbursed from state funds and federal funds that are received from the Texas Education Agency must comply with the general appropriations act. The cost of employee travel also includes any registration fees associated with attending conferences, including seminars, in-service training, etc.

6412 Travel and Subsistence – Students

This code is used to classify the cost of transportation (rental of vans, buses and other vehicles), meals, participation fees, room, and other expenses associated with students traveling for school sponsored events.

6419 Travel and Subsistence – Non-employee

This code is used to classify the cost of transportation, meals, room and other expenses associated with traveling on official school business not specified elsewhere. This includes expenditures/expenses for the following groups:

- Travel for individuals not employed by the school district

This includes travel expenses incurred while traveling to school district authorized activities, including transportation expenditures/expenses paid:

- To parents
- For board member travel
- For individuals not employed by the paying agency for allowances related to and/or for participation in organizational controlled or directed activities

Registration fees associated with attending conferences, including seminars, in-service training, etc. are also classified in this account.

Travel expenses must conform to IRS and 2 CFR Part 225 (OMB Circular A-87) regulations and any travel reimbursed from state funds and federal funds that are received from the Texas Education Agency must comply with the general appropriations act. Any local option codes that are used at the local option are to be converted to account 6419 for PEIMS reporting.

Object Code Descriptions (Cont.)

6429 Insurance and Bonding Costs

This code is used to classify costs for insurance, including property insurance, liability insurance, bonding costs, athletic insurance, etc. Any local option codes that are used at the local option are to be converted to account 6429 for PEIMS reporting.

6439 Election Costs

This code is used to classify expenditures/expenses to cover costs incurred in connection with elections, including election officials who are not school district employees, legal notices, etc. Any local option codes that are used at the local option are to be converted to account 6439 for PEIMS reporting.

6493 Payments to Member Districts of Shared Services Arrangements

This code is used to classify expenditures/expenses for amounts paid to a member district of a shared services arrangement in which the school district is a participant. The expenditure is to be classified in Function 93, Payments to Fiscal Agent/Member Districts of Shared Services Arrangements.

6494 Reclassified Transportation Expenditures/Expenses

This code can be used as an option to identify expenditures/expenses for transportation costs other than those incurred for the purpose of transporting students to and from school. Expenses from various expenditure object codes for salaries, fuel, etc., in Function 34 (Student Transportation) should be reclassified to this expenditure object code with the appropriate function assigned. Examples of such costs include those associated with field trips (Function 11) and cocurricular/extracurricular activities (Function 36). Identification of the costs of transporting students for any purpose other than to and from school is required under Section 34.010, TEC.

6499 Miscellaneous Operating Costs

This code is used to classify expenditures/expenses for all other operating costs not mentioned above. This account includes:

- Fees (not associated with travel)
- Awards
- Bid notices
- Graduation expenses
- Food/refreshments for school-related meetings
- Newspaper advertisements, etc.

Dues are to be coded to object code 6495 effective for the 2008/09 fiscal year (September 1 or July 1 depending on the fiscal year end). Any local option codes that are used at the local option are to be converted to account 6499 for PEIMS reporting.

Object Code Descriptions (Cont.)

6500 Debt Service

This major classification includes all expenditures for debt service. All debt service object codes must be used only with Function 71, Debt Service.

6511 Bond Principal

6521 Interest on Bonds

6523 Interest on Debt

6599 Other Debt Service Fees

6600 Capital Outlay – Land, Buildings and Equipment

This major classification is used to classify expenditures for capital assets. See Capital Assets section for capital asset requirements.

6631 Vehicles per unit costs of \$5,000 or more

This code is used to classify expenditures for the purchase of vehicles having a per-unit cost of \$5,000 or more and a useful life of more than one year. If the per-unit cost is less than \$5,000 and the district, by policy, elects to capitalize the expenditure, the 6640 series of accounts, Capital Assets - District Defined, should be used.

6639 Furniture, Equipment and Software

This code is used to classify expenditures for all equipment, furniture, technology equipment and capital outlay items having a per-unit cost of \$5,000 or more and a useful life of more than one year not classified elsewhere. Any local option codes that are used at the local option are to be converted to account 6639 for PEIMS reporting.

6649 Capital Assets – Other – Locally Defined Groupings

This code is used at the discretion of the school district if the school district policy requires the capitalization of items that individually or, as a group, are less than the \$5,000 criterion identified in the 6630 series of accounts. If a school district does not account for these items under object code 6649, then the items are to be classified under object code 6399, General Supplies. Any local option codes that are used at the local option are to be converted to account 6649 for PEIMS reporting.

Sub-Object Code Detail Listing

For Functions 11, 12, 13, 21, 23, 31, 32, 33, 41, 53, 61 and 93					
Sub-Object	Description	Sub-Object	Description	Sub-Object	Description
4	Band	31	Suzuki	76	Federal Prgms
5	Choir	32	PALS	77	Testing
6	Drama	33	ISM	78	Finance Dept
7	Computer Lit	34	MTA/Dyslexia	79	Curric / Instrn
8	English	35	Foreign Lang	80	Technology
9	ISS	36	Home Eco	81	Asst Supt
10	Spec Ed	37	Auto Mechanics	82	ELA/SS Office
11	SSI/Data Analyst	38	Metal Trades	83	Math /Science
12	Language	39	Co-Op	84	Recruiting
13	Video Tech	40	NOVA NET lab	85	Asst Principal
15	Reading	43	UIL	86	Day Care
17	Art	55	Magazines/Per	87	Copy Machine
18	Social Studies	56	A/V Materials	88	Paper
19	Math	57	Books in Spanish	89	Postage
20	Debate	58	RIF Books	90	Kindergarten
21	Science	59	Transition	91	1st Grade
22	Agriculture	61	Textbooks	92	2 nd Grade
23	PE	62	ROTC	93	3rd Grade
24	GT	63	Negl & Deling	94	4 th Grade
25	Engineering	64	Partnerships	95	5th Grade
26	Computer Lab	65	Positive Behavior	96	6 th Grade
27	Business	66	Athletic Trainer	97	7th Grade
28	Health	67	Nutrition	98	8 th Grade
29	Life Mgmt	68	SIP	99	9th Grade
30	Journalism	75	Skyward		

Sub-Object Code Detail Listing (Cont.)

For Functions 34, 35, 51, 52 and 99					
Sub-Object	Description	Sub-Object	Description	Sub-Object	Description
3	Maintenance	15	Insurance Dedct	27	Fire Exting
4	Custodial	16	Elevator	28	Special Projects
5	Grounds	17	Roof	69	Budget
6	Buildings	18	AV	75	Skyward
7	Water	19	HVAC	80	Technology
8	Telephone	20	Security System	81	Asst Supt
9	Electricity	21	Pest Control	86	Day Care
10	Gas	22	Equipment	87	Copy Machine
11	Garbage	23	Uniforms	88	Paper
12	Vehicles	24	Bid Ads/Notices	89	Postage
13	Operations Off	25	Wrecker Svc		
14	Maint Office	26	Restrooms		

Sub-Object Code Detail Listing (Cont.)

For Function 36					
Sub-Object	Description	Sub-Object	Description	Sub-Object	Description
1	Library	29	Volleyball	62	ROTC
2	Baseball	30	Journalism/Media	64	Entrepreneur Cls
3	Boys Basketball	31	Suzuki	65	Sp Ed Store
4	Band	32	PALS	66	Athletic Trainer
5	Choir	33	ISM	67	Pan Am Student
6	Drama	34	Dyslexia	69	Budget
7	Football	35	Foreign Lang HS	70	Latin Club
8	English Classes	37	Auto Tech	72	NHS
9	Boys Golf	38	Metal Trades	73	Native American
10	Girls Golf	39	Band & Flashes	74	Spanish Club
11	Boys Track	40	BPA	80	Technology
12	Boys Powerlifting	41	Cheerleaders	81	His Ldr of Amer
13	Girls Powerlifting	42	Flashes	82	FLA
14	Boys Soccer	43	UIL	83	FCCLA
15	Girls Soccer	44	Yearbook	84	Cercle Francais
16	Softball	45	Student Govt	85	Clothing/Home
17	Art	46	Academic Dec	86	Day Care
18	Social Studies	47	PSAT Testing	87	Copy Machine
19	Swim Team	48	Proj Graduation	88	Paper
20	Debate Club	50	Robotics	89	Postage
21	Science Club	51	Playoff Games	93	German Club
22	FFA	52	DI	95	Interact Club
23	Boys Cross Cntry	53	Letter Jackets	96	Pride Team
24	Girls Cross Cntry	54	Boys Athletics	97	Quill & Scroll
25	Boys Tennis	55	Girls Athletics	98	Builders Club
26	Girls Tennis	56	Track & Fld Day	99	Key Club
27	Girls Track	60	Sunshine		
28	Girls Basketball	61	Textbooks		

Organization Code Detail Listing

Code	Campus/Dept	Budget Manager	Code	Campus/Dept	Budget Manager
001	Houston Education	Chip Gregory	703	Tax Appraisal/Coll.	David Carter
002	Greenville High	Heath Jarvis	743	Public Information	Kelli Tharp
003	Detention Center	Chip Gregory	745	Personnel Office	Ralph Sanders
004	GAEP Alternative	Chip Gregory	746	Records Mgmt	Bruce Shores
041	Greenville Middle	David Gish	750	Administration	David Carter
102	Bowie Elementary	Mary Shores	873	Phillips Field	Chawn Cooper
103	Crockett Elementary	Jennifer Stout	874	Cotton Ford Stadium	Chawn Cooper
104	Carver Elementary	Sheila Thrash	875	Wesley Martin	Bruce Shores
106	Lamar Elementary	James Evans	877	Transportation	Bruce Shores
107	Travis Elementary	Stephanie Hensley	936	Maintenance	Bruce Shores
108	6th Grade Center	Karalu Pope	941	Administration	David Carter
109	L.P. Waters Center	Judy Evans	997	Administration	David Carter
701	Superintendent's	David Carter	998	Food Service	Bruce Shores
702	School Board	David Carter	999	Undistributed	David Carter

Program Intent Code Detail Listing

PIC Code		Description
11		Basic Education Services
21		Gifted & Talented
22		Career & Technology
23		Students with Disabilities/Special
24		Accelerated Education
25		Bilingual Education/ESL
26		Non-disciplinary Alternative Services
28		DAEP Basic Services
30		Title I School wide
91		Athletics
99		Undistributed

Program Intent Code Descriptions

11 Basic Education Services

The costs incurred to provide the basic services for education/instruction to students in grades PK-12 prescribed by state law as well as adult basic and secondary education services. Basic is defined as the curriculum provided for those students that are not in special education. Basic educational services include the costs to evaluate, place, and provide educational services to students in honors, college preparatory and advanced placement courses.

21 Gifted and Talented

The costs incurred to assess students for program placement and provide instructional services (which are guided by the state plan) beyond the basic educational program and that are designed to meet the needs of students in gifted and talented programs.

22 Career and Technical

The costs incurred to evaluate, place and provide educational and/or other services to prepare students for gainful employment, advanced technical training or for homemaking. This may include apprenticeship and job training activities.

23 Services to Students with Disabilities (Special Education)

The costs incurred to evaluate, place and provide educational and/or other services to students who have Individual Educational Plans (IEP) approved by Admission, Review and Dismissal (ARD) committees. These plans are based on students' disabilities and/or learning needs.

24 Accelerated Education

The costs incurred to use instructional strategies in accordance with campus/district improvement plans to provide services in addition to those allocated for basic services for instruction, thereby increasing the amount and quality of instructional time for students at risk of dropping out of school.

FSP compensatory education expenditures are attributable to program intent code 24, Accelerated Education, only if the expenditures are supplemental. Activities reflected in expenditures attributable to FSP compensatory education are those activities that supplement the regular education program for students at risk of dropping out of school.

As a goal, accelerated education seeks to provide a challenging and meaningful instructional program to close the achievement gap between children at risk of dropping out of school and their peers.

Program Intent Code Descriptions (Cont.)

25 Bilingual Education and Special Language Programs

The costs incurred to evaluate, place and provide educational and/or other services that are intended to make the students proficient in the English language, primary language literacy, composition and academic language related to required courses. These services include the bilingual basic program of instruction and special assistance to increase cognitive academic language proficiencies in English.

26 Non-disciplinary Alternative Education Programs – AEP Services

All costs incurred services to students who are separated from the regular classroom to a non-disciplinary alternative education program and are at risk of dropping out of school. Services must be described in the campus improvement plan.

28 Disciplinary Alternative Education Program – DAEP Basic Services

All costs incurred to provide the base line program (non-supplemental) services to students who are separated from the regular classroom to a disciplinary alternative education program. For the purpose of analyzing compliance with the 85% minimum expenditure rule for the FSP compensatory education allotment for each fiscal year (beginning with fiscal year 2003 or beginning with the twelve month period ended on June 30, 2003 or August 31, 2003), the Texas Education Agency will include in its analysis base level costs recorded under this program intent code in an amount up to 18% of the FSP compensatory education allotment. (See Section 9.3.7, Module Nine for methodology) Services must be described in the campus improvement plan.

30 Title I Part A Schoolwide Activities Related to State Compensatory Education (SCE) and Other Costs on Campuses with 40% or More Educationally Disadvantaged Students

The SCE costs incurred to supplement federal awards for use on Title I, Part A school wide campuses with at least 40% educationally disadvantaged students (including fund code 211) in the amount of the SCE allotment used to supplement federal awards. This program intent code is also used in the Special Revenue Fund for fiscal budgets approved in notice of grant awards (NOGA) for school wide federal projects benefiting Title I, Part A school wide campuses with at least 40% educationally disadvantaged students.

91 Athletics

The costs incurred to provide for participation in competitive athletic activities such as football, basketball, golf, swimming, wrestling, gymnastics, baseball, tennis, track, volleyball, etc. This includes costs associated with coaching as well as sponsors for drill team, cheerleaders, pep squad or any other organized activity to support athletics. However, this does not include band.

Program Intent Code Descriptions (Cont.)

99 Undistributed

All charges which are not readily distributed to program intent codes are classified here. Program intent code 99 may be used when recording substitute teachers and on-behalf teacher retirement payments in all function codes. This code may be used for costs not clearly attributable to a specific program intent.